

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2020
for
The Tarbat Community Hall Group

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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for the Year Ended 31 May 2020

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The Tarbat Community Hall Group

Chairman's Report for the Year Ended 31 May 2020

This report is from multiple chairs in a year that started at a difficult time with the almost instant resignation due to serious ill health of our newly appointed chair Sandy Buchan but we did have an amazing replacement in Rev. Ronald Spence who though comparatively new to the village did see the wider perspective and was careful to honour tradition whilst steering us forward.

We did have several resignations/retirees in the year three of whom had served us for a significant time and commitment, namely John Mackay, Tom Semple and Steve Carroll. However, we had three new members to bolster the numbers on the management committee Alan Mclean, Alan Fitzgerald, and Emilie Atmane.

Of course, a lot of the year seems shadowed and almost buried in what was to be a worldwide pandemic COVID-19 which earned a nationwide lockdown in March 2020 but for the Hall most of the year was positive with our main objectives being met a full programme of events (or almost) and the continued funding and preparation for the installation of the new conservatory, completed and paid for in July 2020.

One thing that was evident most forcibly was the tangible support from the local community, whether residents, distant relatives, holiday makers, lovers of the Port and of course our own local businesses and voluntary groups all of whom donated generously but help in many practical ways, it is great to be a part of such a loving, caring, community.

Report of the Trustees
for the Year Ended 31 May 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. to promote the benefit of the inhabitants of Tarbat and its environs without distinction of sex, sexuality, political, religious or other opinions by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

and in furtherance thereof but otherwise

2. to develop, maintain, operate and manage the building known as the Carnegie Hall, Portmahomack for the benefit of all persons resident in or visitors to the area of benefit.

Significant activities

The significant activities of the charity include the provision of accommodation for the operation of many varied clubs and societies - e.g. Over 60's Club and Carpet Bowling, Baby and Toddler Group, Table Tennis, Film Club, Ceilidh Dancing, Yoga, Craft Club, Taoist Tai Chi Club, Wellbeing Fitness Class and Otago Group, Art Club, Portmasamba. It also provides the base for the running of the annual 10K race.

Volunteers

The Hall could not operate without the magnificent input by the many volunteers who carry out duties on the Caretaker Rota and who assist in the organisation and running of such events as the Art Exhibition, concerts, plays and performances.

A recurring theme through this report is about commitment and the volunteer. We are lucky to have such a wide basis of support and are grateful to fellow group members for their hard work and commitment.

Report of the Trustees
for the Year Ended 31 May 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Event Highlights

Gigs Coaltown Daisies, Rachel Donnelly, Doghouse Roses, Gnoss, Tenement Jazz Band, Mad Ferret Band

Other:

Children's Cinema, Children's Panto, Christmas Fayre and Carols (Santa took the village by storm) Hogmanay celebrations, torchlight procession, concert, and ceilidh.

Unfortunately, because of lockdown we had to cancel the 10k race and several gigs organised for the summer. The village felt somewhat denuded and bereft especially as the Gala had to be cancelled.

Major tasks:

Conservatory build, replacement of café curtains and espresso machine, repair of water damage to hall floor. Maintaining communications with committee members and user groups, getting the hang of zoom (some of us are still not there), keeping up with legislation, funding and reviewing risk assessments and policies to ensure best practice. Pursuing grant funding at local and national level - thanks to Turcan Connell who donated £2,000 under the Hugh Fraser Foundation towards the conservatory fund. Giffnock Management, Port Stores and the ladies who made masks for sale. Our grateful thanks to all.

FINANCIAL REVIEW

Financial position

Our finances continue to be in good shape thanks to careful management and much energy put into organising events and services to bring income to the Hall.. Costs are ever rising and there is always a worry that some expensive part of our infrastructure will suffer failure. However, all is well for the present.

At the year end the balance held in reserves was £459,836 (2019 - £444,866) of which £58,618 (2019 - £40,523) represented Cash at bank. Reserves are unrestricted.

Principal funding sources

Principal funding sources are revenue from hall rentals and the café rent. We are very grateful for the Business Interruption grant received from Highland Council.

Reserves policy

The trustees aim to maintain cash resources at a level which would cover annual costs.

FUTURE PLANS

To prepare for and meet all necessary health and safety legislation, keep community apprised of possibilities and assist them to achieve a return to a functioning safe community hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Report of the Trustees
for the Year Ended 31 May 2020

Tarbat Community Hall Group is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Responsibility, Management and Leadership

A recurring theme through this report is about commitment and the volunteer. We are lucky to have such a wide basis of support and are grateful to fellow group members for their hard work and commitment.

Some of the areas of management responsibility are as follows;

Caretaking:

Although we now have a cleaner once a week and at special events if required the management committee keep a stewardship overview on a monthly basis ensuring health and safety standards are met, ongoing work is being undertaken to ensure group, community and programme requirements are met.

Collectively:

We examine ways of generating income for the Hall, securing the necessary licences such as public entertainment, drinks licence etc. and taking responsibility for Health and Safety, Fire Protection, Child Protection Policy, plus regulating income and expenditure. When the opportunity arises, we make application for grant assistance to help improve the facilities enjoyed by user groups.

Recruitment and appointment of new trustees

New trustees can be invited or can request to join the board. Existing trustees will approve such appointments at a board meeting.

Induction and training of new trustees

Induction of new trustees is carried out informally by existing members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC249708 (Scotland)

Registered Charity number

SC034864

Registered office

Carnegie Hall
Well Street
Portmahomack
Tain
Ross-shire
IV20 1YD

Report of the Trustees
for the Year Ended 31 May 2020

Trustees

Mrs M G Aitken
D G Carmichael
S J Carroll (resigned 10.12.20)
Mrs C M J Collard (resigned 10.12.20)
G Davis
Mrs C Edwards
Mrs S J Gordon
T S Mitchell
Mr D A Urquhart
Ms E Foster (appointed 26.2.20)
Ms J I Foster (appointed 26.2.20)
Mrs P Duff (appointed 26.2.20)

Independent Examiner

Marcus D MacIver, CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 9 March 2021 and signed on its behalf by:

Mrs M G Aitken - Trustee

Independent Examiner's Report to the Trustees of
The Tarbat Community Hall Group

I report on the accounts for the year ended 31 May 2020 set out on pages seven to fifteen.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Marcus D MacIver, CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

9 March 2021

The Tarbat Community Hall Group

Statement of Financial Activities
for the Year Ended 31 May 2020

	Notes	Unrestricted funds £	Restricted fund £	31.5.20 Total funds £	31.5.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,929	-	3,929	4,258
Charitable activities	5				
Hall operation		10,000	-	10,000	-
Other trading activities	3	11,898	-	11,898	18,082
Investment income	4	1,690	-	1,690	157
Total		<u>27,517</u>	<u>-</u>	<u>27,517</u>	<u>22,497</u>
EXPENDITURE ON					
Raising funds		1,129	-	1,129	4,952
Charitable activities					
Hall operation		11,417	-	11,417	15,781
Total		<u>12,546</u>	<u>-</u>	<u>12,546</u>	<u>20,733</u>
NET INCOME		<u>14,971</u>	<u>-</u>	<u>14,971</u>	<u>1,764</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		444,865	-	444,865	443,101
TOTAL FUNDS CARRIED FORWARD		<u>459,836</u>	<u>-</u>	<u>459,836</u>	<u>444,865</u>

The notes form part of these financial statements

Balance Sheet
31 May 2020

	Notes	Unrestricted funds £	Restricted fund £	31.5.20 Total funds £	31.5.19 Total funds £
FIXED ASSETS					
Tangible assets	9	401,154	-	401,154	403,398
CURRENT ASSETS					
Debtors	10	1,230	-	1,230	1,365
Cash at bank		58,618	-	58,618	40,523
		59,848	-	59,848	41,888
CREDITORS					
Amounts falling due within one year	11	(1,166)	-	(1,166)	(421)
NET CURRENT ASSETS		58,682	-	58,682	41,467
TOTAL ASSETS LESS CURRENT LIABILITIES		459,836	-	459,836	444,865
NET ASSETS FUNDS	12	459,836	-	459,836	444,865
Unrestricted funds				459,836	444,865
TOTAL FUNDS				459,836	444,865

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 May 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2021 and were signed on its behalf by:

M G Aitken - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2020

2. DONATIONS AND LEGACIES

	31.5.20	31.5.19
	£	£
Donations	<u>3,929</u>	<u>4,258</u>

3. OTHER TRADING ACTIVITIES

	31.5.20	31.5.19
	£	£
Fundraising events	2,197	6,778
Hall rental	5,162	5,660
Cafe rent & electricity	<u>4,539</u>	<u>5,644</u>
	<u>11,898</u>	<u>18,082</u>

4. INVESTMENT INCOME

	31.5.20	31.5.19
	£	£
FIT	1,587	69
Deposit account interest	<u>103</u>	<u>88</u>
	<u>1,690</u>	<u>157</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.5.20	31.5.19
	£	£
Grants	<u>10,000</u>	<u>-</u>

Grants received, included in the above, are as follows:

	31.5.20	31.5.19
	£	£
Highland Council	<u>10,000</u>	<u>-</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.20	31.5.19
	£	£
Depreciation - owned assets	<u>2,244</u>	<u>1,693</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2020 nor for the year ended 31 May 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2020 nor for the year ended 31 May 2019.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,258	-	4,258
Other trading activities	18,082	-	18,082
Investment income	157	-	157
Total	<u>22,497</u>	<u>-</u>	<u>22,497</u>
 EXPENDITURE ON			
Raising funds	4,952	-	4,952
Charitable activities			
Hall operation	15,781	-	15,781
Total	<u>20,733</u>	<u>-</u>	<u>20,733</u>
NET INCOME	<u>1,764</u>	<u>-</u>	<u>1,764</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	443,101	-	443,101
TOTAL FUNDS CARRIED FORWARD	<u>444,865</u>	<u>-</u>	<u>444,865</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2020

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Totals £
COST				
At 1 June 2019 and 31 May 2020	<u>4,072</u>	<u>388,111</u>	<u>42,542</u>	<u>434,725</u>
DEPRECIATION				
At 1 June 2019	-	-	31,327	31,327
Charge for year	-	-	2,244	2,244
At 31 May 2020	-	-	<u>33,571</u>	<u>33,571</u>
NET BOOK VALUE				
At 31 May 2020	<u>4,072</u>	<u>388,111</u>	<u>8,971</u>	<u>401,154</u>
At 31 May 2019	<u>4,072</u>	<u>388,111</u>	<u>11,215</u>	<u>403,398</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.20 £	31.5.19 £
Trade debtors	275	-
Other debtors	955	-
Prepayments	-	1,365
	<u>1,230</u>	<u>1,365</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.20 £	31.5.19 £
Other creditors	795	-
Accrued expenses	371	421
	<u>1,166</u>	<u>421</u>

12. MOVEMENT IN FUNDS

	At 1.6.19 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	441,557	11,372	452,929
Conservatory Restoration Fund	3,308	3,599	6,907
	<u>444,865</u>	<u>14,971</u>	<u>459,836</u>
TOTAL FUNDS	<u>444,865</u>	<u>14,971</u>	<u>459,836</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2020

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,918	(12,546)	11,372
Conservatory Restoration Fund	3,599	-	3,599
	<u>27,517</u>	<u>(12,546)</u>	<u>14,971</u>
TOTAL FUNDS	<u>27,517</u>	<u>(12,546)</u>	<u>14,971</u>

Comparatives for movement in funds

	At 1.6.18 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	443,101	(1,544)	441,557
Conservatory Restoration Fund	-	3,308	3,308
	<u>443,101</u>	<u>1,764</u>	<u>444,865</u>
TOTAL FUNDS	<u>443,101</u>	<u>1,764</u>	<u>444,865</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,189	(20,733)	(1,544)
Conservatory Restoration Fund	3,308	-	3,308
	<u>22,497</u>	<u>(20,733)</u>	<u>1,764</u>
TOTAL FUNDS	<u>22,497</u>	<u>(20,733)</u>	<u>1,764</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2020

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.18 £	Net movement in funds £	At 31.5.20 £
Unrestricted funds			
General fund	443,101	9,828	452,929
Conservatory Restoration Fund	-	6,907	6,907
	<u>443,101</u>	<u>16,735</u>	<u>459,836</u>
TOTAL FUNDS	<u>443,101</u>	<u>16,735</u>	<u>459,836</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,107	(33,279)	9,828
Conservatory Restoration Fund	6,907	-	6,907
	<u>50,014</u>	<u>(33,279)</u>	<u>16,735</u>
TOTAL FUNDS	<u>50,014</u>	<u>(33,279)</u>	<u>16,735</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.